

**FISCAL GROUP
SUMMARY**

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ASSESSOR SUMMARY	170			
ASSESSOR	171	17,837,581	985,000	16,852,581
AUDITOR/CONTROLLER-RECORDER SUMMARY	177			
AUDITOR/CONTROLLER-RECORDER	179	19,333,051	6,102,260	13,230,791
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR SUMMARY	192			
TREASURER-TAX COLLECTOR				
PUBLIC ADMINISTRATOR	193	21,630,694	14,189,059	7,441,635
TOTAL GENERAL FUND		<u>58,801,326</u>	<u>21,276,319</u>	<u>37,525,007</u>
<u>SPECIAL REVENUE FUNDS</u>	<u>Page #</u>	<u>Appropriation</u>	<u>Departmental Revenue</u>	<u>Fund Balance</u>
ASSESSOR:				
STATE/COUNTY PROPERTY				
TAX ADMINISTRATION PROGRAM	175	2,454,076	2,322,858	131,218
AUDITOR/CONTROLLER-RECORDER:				
SYSTEMS DEVELOPMENT	183	17,923,739	3,600,000	14,323,739
VITAL RECORDS	186	482,986	150,000	332,986
RECORDER RECORDS	188	800,000	800,000	-
ELECTRONIC RECORDING	190	800,000	800,000	-
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR:				
REDEMPTION MAINTENANCE	196	170,606	6,700	163,906
UNIFIED PROPERTY TAX SYSTEM	198	-	-	-
TOTAL SPECIAL REVENUE FUNDS		<u>22,631,407</u>	<u>7,679,558</u>	<u>14,951,849</u>



ASSESSOR Bill Postmus

MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

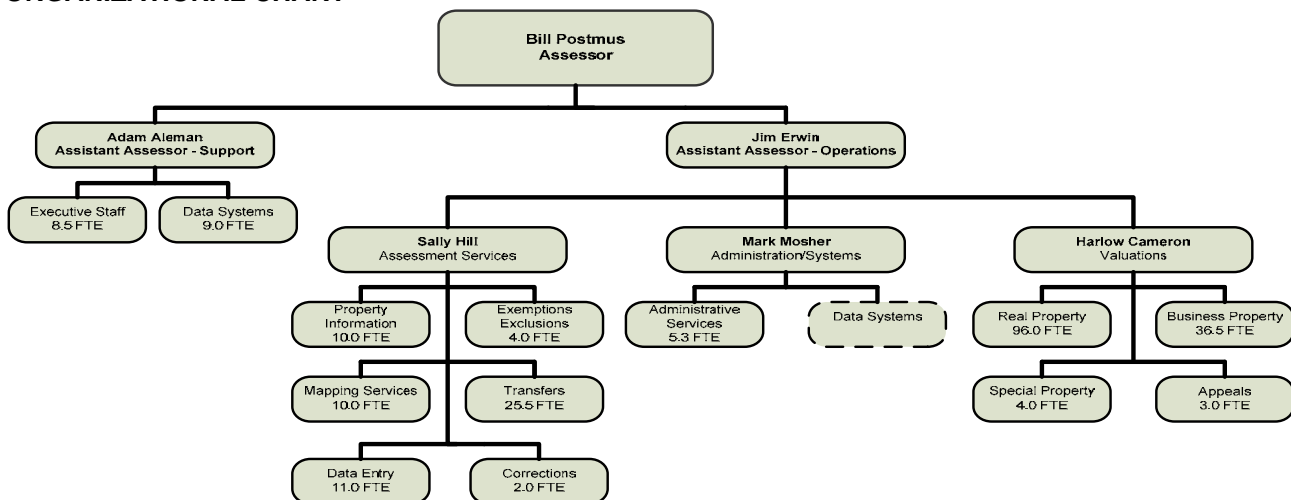
- a. Locate, describe, and identify ownership of all property within the county.
- b. Establish a taxable value for all property subject to taxation.
- c. List all taxable value on the assessment roll.
- d. Apply all legal exemptions.

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

STRATEGIC GOALS

1. Publish the annual assessment roll timely and accurately.
2. Make property valuation information more accessible and easier to understand.
3. Enhance operational efficiency and productivity by implementing new technology, policies and procedures.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2007-08				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Assessor	17,837,581	985,000	16,852,581		202.5
Total General Fund	17,837,581	985,000	16,852,581		202.5
Special Revenue Funds					
State/County Property Tax Admin Program	2,454,076	2,322,858		131,218	28.3
Total Special Revenue Funds	2,454,076	2,322,858		131,218	28.3
Total - All Funds	20,291,657	3,307,858	16,852,581	131,218	230.8

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.

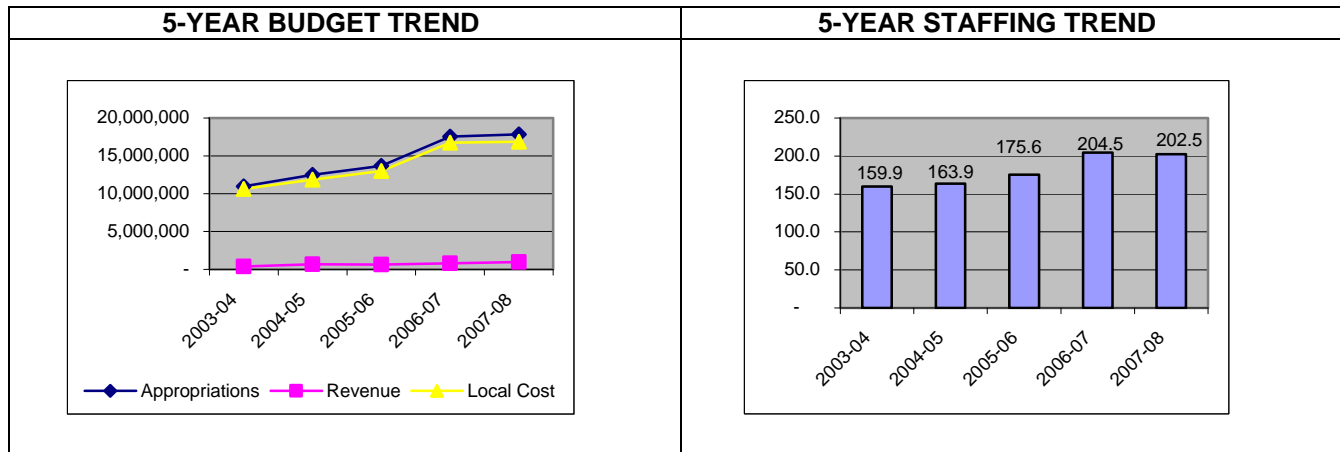


Assessor

DESCRIPTION OF MAJOR SERVICES

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 720,000 parcels of real property, 45,000 business property accounts and 35,000 other assessments including boats, aircraft, and manufactured home accessories with a total assessed valuation of \$152.8 billion before exemptions as of the close of the June 2006 assessment roll. The Assessor also administers 15 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

BUDGET HISTORY



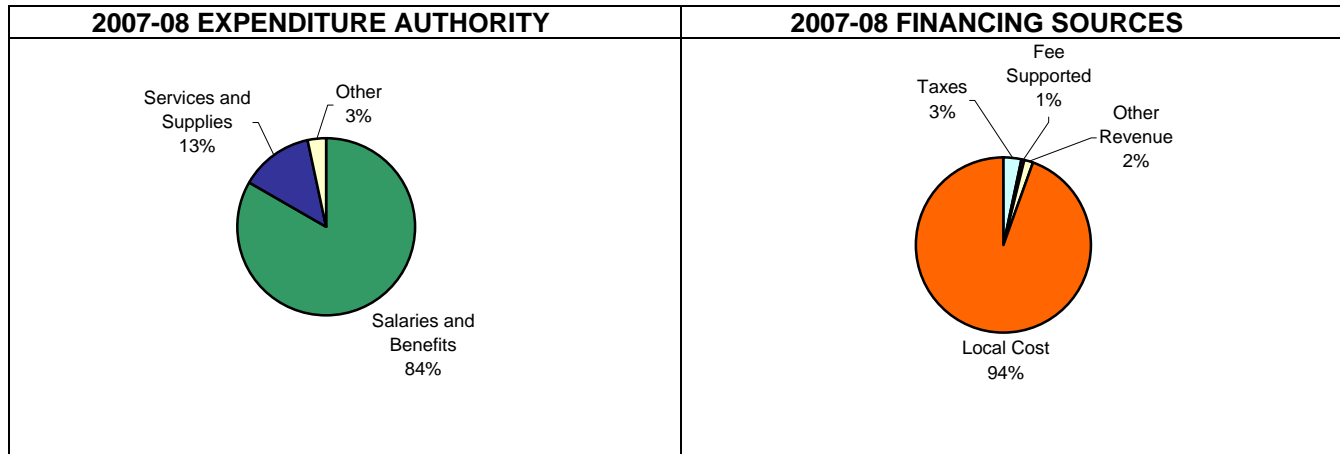
The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County, there have been a significant number of sales. In order to keep up with the growth, the Assessor has increased staff to maintain the growing workload. This is reflected in the staffing trend shown above. As with the staffing, the overall budget has correspondingly increased to meet the growth. The California Revenue and Taxation (R&T) Code requires several correspondences in order to properly inform homeowners of any change in property status as well as requests for information. These required correspondences and their associated processing have increased the Assessor's overall budget.

PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	11,060,121	13,421,216	14,509,373	17,574,515	16,937,957
Departmental Revenue	504,768	849,595	1,003,405	835,300	1,217,561
Local Cost	10,555,353	12,571,621	13,505,968	16,739,215	15,720,396
Budgeted Staffing				204.5	



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	9,471,812	10,411,631	11,971,812	13,546,318	14,219,096	14,853,399	634,303
Services and Supplies	674,808	1,942,430	1,131,609	1,863,990	1,827,786	1,144,784	(683,002)
Central Computer	648,697	734,722	906,845	929,546	929,546	1,255,455	325,909
Equipment	-	31,685	166,726	115,000	115,000	-	(115,000)
Transfers	287,943	300,748	332,381	392,746	377,430	426,023	48,593
Total Appropriation	11,083,260	13,421,216	14,509,373	16,847,600	17,468,858	17,679,661	210,803
Operating Transfers Out	(23,139)	-	-	90,357	90,357	157,920	67,563
Total Requirements	11,060,121	13,421,216	14,509,373	16,937,957	17,559,215	17,837,581	278,366
Departmental Revenue							
Taxes	301,163	428,136	574,407	741,068	390,000	570,000	180,000
Current Services	-	47,628	149,095	189,659	150,000	135,000	(15,000)
Other Revenue	203,605	373,831	279,903	286,834	280,000	280,000	-
Total Revenue	504,768	849,595	1,003,405	1,217,561	820,000	985,000	165,000
Local Cost	10,555,353	12,571,621	13,505,968	15,720,396	16,739,215	16,852,581	113,366
Budgeted Staffing					204.5	202.5	(2.0)

Salaries and benefits of \$14,853,399 fund 202.5 positions and are increasing by \$634,303 primarily resulting from \$130,034 in retirement benefit costs, a \$68,471 increase in liability costs, a \$57,205 increase in group insurance costs, a \$53,950 increase in 401K match costs, and other costs associated with MOU and retirement rate adjustments. There is a net staffing decrease of 2.0 positions as a result of a thorough evaluation of staffing needs department wide.

Services and supplies of \$1,144,784 include printing, presort packaging, computer software and hardware, and other office services and supplies necessary to conduct the routine business of the Assessor's office. The decrease of \$683,002 is primarily from a \$586,156 decrease in other professional and special services which was the one-time cost of the Building Record Imaging project in 2006-07.

No budget for equipment is being allocated for 2007-08. This represents a decrease from last year budget of \$115,000. During the 2006-07 budget workshops, the Assessor requested this funding for infrastructure assets such as servers and systems software. These items were purchased during 2006-07. Additional items may be requested in future policy items.



Transfers of \$426,023 include \$362,827 for lease payments and the remaining balance consisting of maintenance and charges associated with salaries and benefits. The increase of \$48,593 is primarily due to an increase in rent from the acquisition of the Victorville annex and a change in the method of accounting for costs associated with internal services provided by other county departments including Human Resources advertising and maintenance.

Operating transfers out of \$157,920 includes MOU costs for the Assessor's RCS budget. An increase of \$67,563 is necessary to cover MOU increases.

Departmental revenue of \$985,000 includes taxes, current services, special assessments and other revenue. An increase of \$165,000 is due to an anticipated increase in revenue collected from special assessments.

PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Estimated	2007-08 Projected
State Board of Equalization quality control rating (maintain rating between 95% - 105%).	New	>95% accuracy	>95% accuracy
Percentage of "yes" responses in satisfaction survey.	70%	70%	80%
Percentage increase of Spanish language materials available (343 forms and approx. 50 web pages in 2006-07).	1%	1%	1%
Percentage of callers who do not receive a busy signal.	89%	89%	92%
Number of system reengineering tasks completed (3 tasks in 2006-07).	New	3	6
Percentage of functionality/availability of systems—defined as available user time per employee (2080 hours in 2006-07).	New	New	>95%

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
1	Assessor Remodel Project The Assessor's main office at 172 W. Third St. has not had been remodeled in over 15 years and is below county current standards. Many of the business practices have changed and the current configuration no longer provides an efficient environment for the Assessor to complete the state mandated tasks. In addition, the employee workstations do not meet contemporary ergonomic standards and create a potential risk to staff. The original amount requested was \$1,700,000 and has increased by \$1,800,000 due to an expanded scope of work and additional costs associated with asbestos abatement.	-	3,500,000	-	3,500,000	
	<i>Percentage of ergonomic workstations and ADA compliant public areas.</i>					100%
2	Enhance Assessor Website The Assessor's web site has a tremendous amount of information as well as forms for various services. Currently the forms must be printed and filled out by hand. The capability to fill them out on-line and electronically submit them would be a great improvement for the public. The addition of a BSA II to create and maintain these forms, as well as the Assessor website, would provide this enhanced public service.	1.0	89,000	-	89,000	
	<i>Number of forms developed</i>					25



POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
3	Utilization of Technology Funding of 2.0 Programmer Analyst III positions will allow the department to address the backlog of systems application requests related to the Property Information Management System (PIMS) and allow focus on new Geographic Information Systems (GIS) applications development to improve operational efficiency. These positions will be Assessor staff. Procurement of one large-scale scanner will allow a test trial of imaging large commercial/industrial drawings into the Property Information Management System (PIMS).	2.0	216,000	-	216,000	
	<i>Decrease in systems items outstanding</i>					20%
4	Systems Staff Reorganization The current job classifications of the Information Systems staff no longer aligns with the needs and requirements of the department. Reclassification of the positions will better suite the long term needs of the department. The realignment includes the following changes: 1.0 ASA I to a BSA I; 2.0 ASA I's to SSA II's; 1.0 ASA II to PA II; and 1.0 BSA III to BAM.		25,995	-	25,995	
	<i>N/A</i>					
5	Reclassification The increased complexities of the revenue and taxation code has imposed additional complexities for the staff. The reclassification of 2.0 Office Assistant III's is in recognition of the need for these positions to independently interpret, research, problem solve and explain non-routine State Board of Equalization and Assessor's Office policies and procedures.	-	4,662	-	4,662	
	<i>Increased public service</i>					
6	Valuations Reclassifications There has been an increased number of commercial/industrial properties over recent years throughout the county. Some of the Assessor's district offices (Big Bear, Yucca, and Barstow) do not have a dedicated commercial appraiser to handle these properties. The reclassification of an 3.0 Appraiser I's to Appraiser II's in these offices would provide the requisite skill level for these properties.	-	7,798	-	7,798	
	<i>N/A</i>					
7	Equipment Refresh The efficient operation of the Assessor's office is dependent on the availability of computer systems. Historically, replacement of these tools has been based on failure or as funds are "found". Since the Assessor is a critical part of the property tax cycle, it is important to be pro-active in the maintenance of equipment on a 3 year replenishment cycle.	-	200,000	-	200,000	
	<i>Available work time of employees</i>					99%
8	Develop Mobile Appraisal Capability Currently, when an appraiser visits a property, they must pack up hard copy files in order to have relevant data. This is inefficient and has a potential risk of loss or damage of the data. The development of a mobile capability (e.g., tablet PC with remote access) would alleviate these concern as well as speed up the time it takes an appraiser to capture characteristic data about the property.	-	350,000	-	350,000	
	<i>Decrease in time to perform field analysis</i>					10%
9	Improve Assessor's Phone System The current Assessor phone system does not provide rapid feedback on taxpayer phone service. The ability to monitor wait times would allow Assessor management to make prudent staffing decisions in order to better serve the public.	-	50,000	-	50,000	
	<i>Reduction of wait time by phone inquiries</i>					10%
Total		3.0	4,443,455	-	4,443,455	



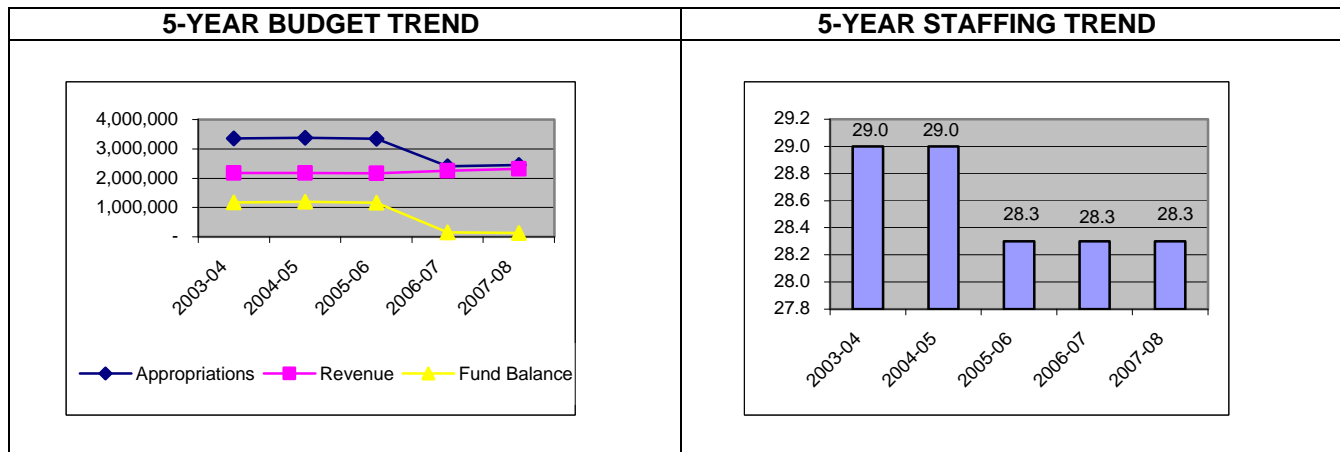
State/County Property Tax Administration Program

DESCRIPTION OF MAJOR SERVICES

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 01, 2002, the state legislature approved authorization of AB589. This bill created the State-County Property Tax Grant Program to replace the prior loan program. The grant was effective starting in 2002-03 and was authorized until 2006-07. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program. The state's funding of this program was put on hold in 2005-06 and 2006-07. The County Administrative Office is currently financing this program.

BUDGET HISTORY



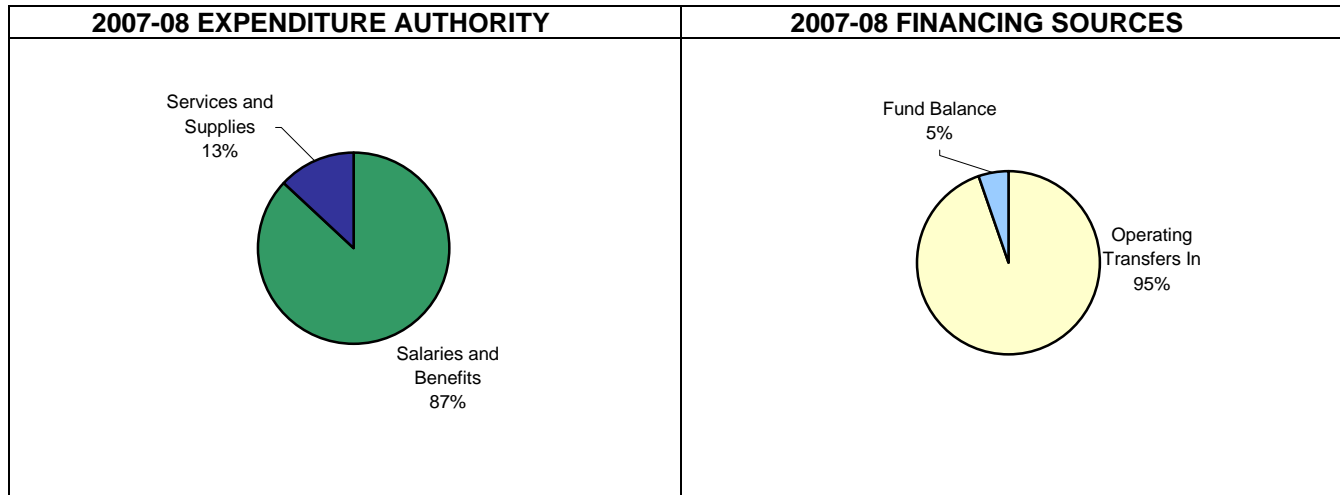
In 2007-08, the appropriation and the resulting fund balance have been dramatically reduced due to the postponement of funding by the state. In order to maintain the workload, the County Administrative Office has backfilled state funding with general fund contingencies to finance the program until the state resumes the funding. The funding enables the Assessor to complete all the workload as mandated in the Revenue and Taxation code.

PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	2,151,916	2,189,832	2,052,279	2,410,943	2,289,283
Departmental Revenue	2,173,518	2,162,020	1,037,053	2,255,295	2,264,853
Fund Balance				155,648	
Budgeted Staffing				28.3	



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: Prop Tax Admin Program

BUDGET UNIT: RCS ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	1,645,952	1,837,812	1,710,029	1,875,997	2,006,489	2,125,242	118,753
Services and Supplies	500,764	346,493	336,391	384,121	375,289	298,069	(77,220)
Central Computer	-	-	-	21,906	21,906	23,298	1,392
Transfers	5,200	5,527	5,859	7,259	7,259	7,467	208
Total Appropriation	2,151,916	2,189,832	2,052,279	2,289,283	2,410,943	2,454,076	43,133
Departmental Revenue							
Use Of Money and Prop	20,915	21,106	37,053	25,000	25,000	25,000	-
State, Fed or Gov't Aid	2,152,603	2,140,874	-	-	-	-	-
Other Revenue	-	40	-	9,558	-	-	-
Total Revenue	2,173,518	2,162,020	37,053	34,558	25,000	25,000	-
Operating Transfers In	-	-	1,000,000	2,230,295	2,230,295	2,297,858	67,563
Total Financing Sources	2,173,518	2,162,020	1,037,053	2,264,853	2,255,295	2,322,858	67,563
Fund Balance					155,648	131,218	(24,430)
Budgeted Staffing					28.3	28.3	-

Salaries and benefits of \$2,125,242 fund 28.3 positions and are increasing by \$118,753 primarily resulting from costs associated with MOU and retirement rate adjustments.

Services and supplies of \$298,069 include systems development charges of \$292,984 and other minor charges associated with conducting the routine business of the Assessor's office. A decrease of \$77,220 is primarily from a \$40,000 decrease in mail charges and a \$25,000 decrease in printing charges which will be charged to the Assessor's general fund budget.

Transfers of \$7,467 represent payments to other county departments for charges associated with salaries and benefits. The increase of \$208 represents an increase in the cost of services provided by other departments.

Total Financing Sources of \$2,322,858 include operating transfers in of \$2,297,858 in general fund backfill, which includes funding for MOU increases, and \$25,000 of interest revenue. The increase of \$67,563 is due to MOU increases for 2007-08.



AUDITOR/CONTROLLER-RECORDER

Larry Walker

MISSION STATEMENT

The San Bernardino County Auditor/Controller-Recorder's (ACR) Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

We are committed to:

Our Taxpayers

.... spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout County government and will perform budgetary control as required by law.

Our Customers

.... providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

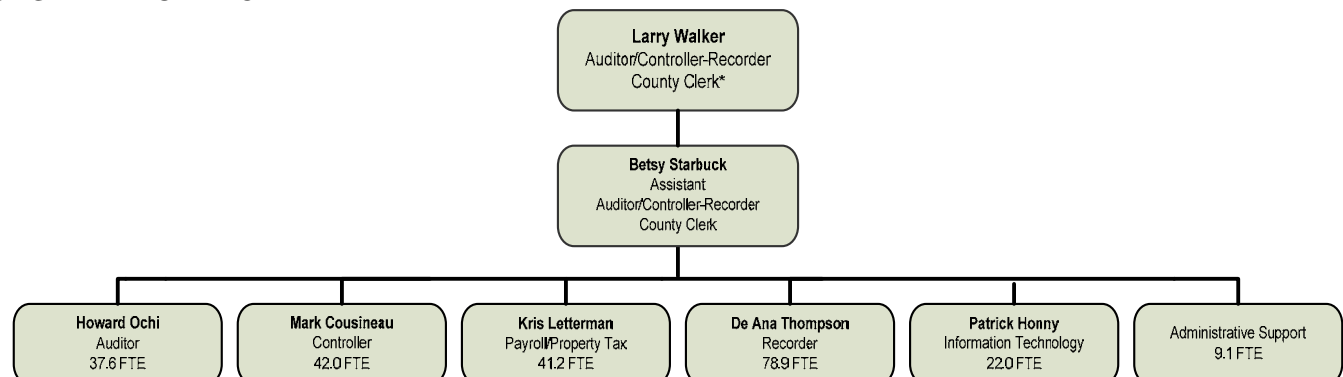
Our Employees

.... providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

STRATEGIC GOALS

1. Improve the Financial Accounting Systems (FAS) by providing upgrades/new functionality and monitoring usage to continue providing quality financial services to county departments.
2. Expand and Enhance Recorder Division Services by continued development of a comprehensive, library of high-quality images and convenient access to citizens of the county.
3. Enhance Accounts Payable Process by increasing participation in the electronic funds transfer (EFT) program and paying county bills accurately and efficiently to ensure departments can continue providing services to citizens.

ORGANIZATIONAL CHART



*County Clerk is recognized as 1.0 FTE.



SUMMARY OF BUDGET UNITS

	2007-08				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<u>General Fund</u>					
Auditor/Controller-Recorder	19,333,051	6,102,260	13,230,791		216.8
Total General Fund	19,333,051	6,102,260	13,230,791		216.8
<u>Special Revenue Funds</u>					
Systems Development	17,923,739	3,600,000		14,323,739	20.0
Vital Records	482,986	150,000		332,986	-
Electronic Recording	800,000	800,000		-	1.0
Recorder Records	800,000	800,000		-	1.0
Total Special Revenue Funds	20,006,725	5,350,000		14,656,725	22.0
Total - All Funds	39,339,776	11,452,260	13,230,791	14,656,725	238.8

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.



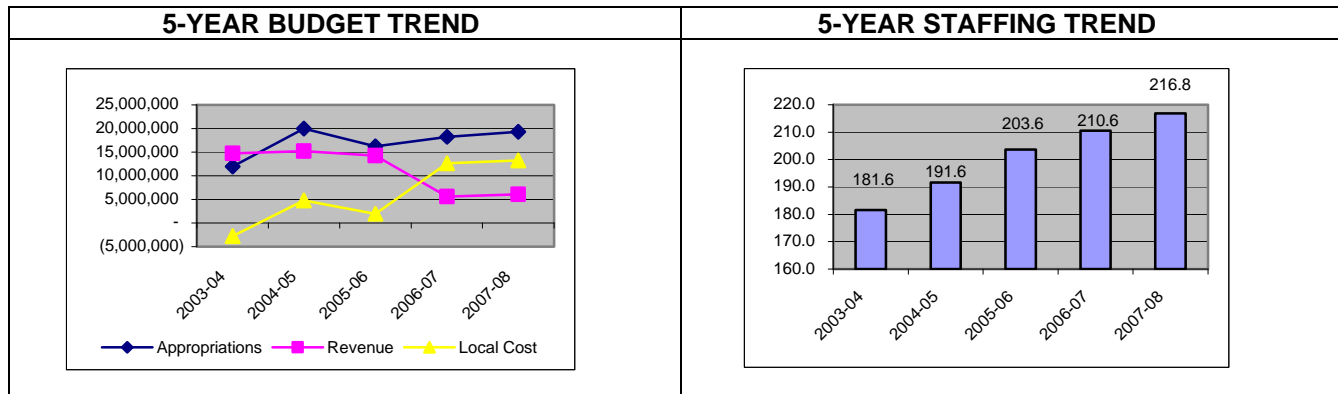
Auditor/Controller-Recorder

DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing the county and its constituents with a variety of accounting services and document recording and management services. The Auditor and Controller Divisions record the collections and perform the accounting, reporting, disbursements, and audits of all county financial activities to ensure sound financial management. They are also responsible for developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan. The newly-formed Payroll/Property Tax Division is responsible for payroll services, Employee Management and Compensation System (EMACS) development, and the compilation of property tax rates and revenue disbursements to taxing agencies.

The Recorder Division accepts all documents for recording that comply with applicable recording laws. The Recorder produces and maintains official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The office of the County Clerk files and manages records as they relate to vital statistics, fictitious business names, and other records that are required by the State to be filed with the County Clerk.

BUDGET HISTORY



The significant increase in local cost and decrease in revenue in 2006-07 is a result of the County's concern for stabilizing the department's financing. Recording revenue has been placed in Countywide discretionary revenue and in lieu of this revenue source, additional general fund financing has been provided. The restructuring of this revenue was board approved on November 1, 2005.

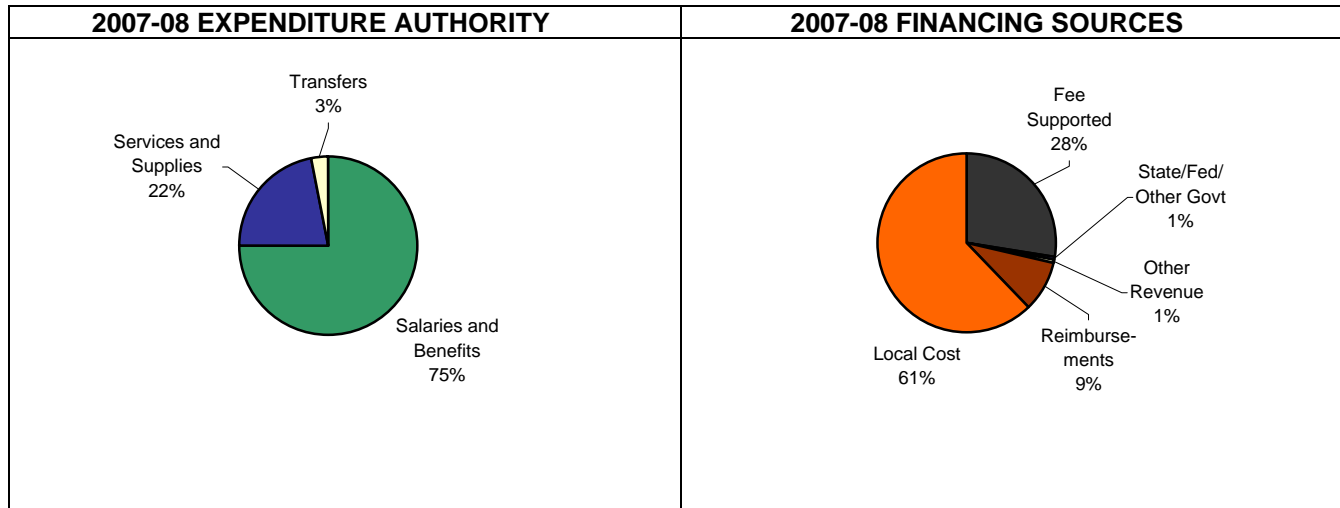
PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	11,954,500	19,968,967	15,071,302	18,246,993	17,231,528
Departmental Revenue	14,705,766	15,184,728	5,608,169	5,614,812	5,970,343
Local Cost	(2,751,266)	4,784,239	9,463,133	12,632,181	11,261,185
Budgeted Staffing				212.6	

The 2006-07 appropriation estimate is less than the modified budget due to difficulty in filling specialized vacant positions and conservative spending in services and supplies. Departmental revenue is expected to exceed the modified budget because of the fees from services that the department provides to the general public and additional property tax-related revenue. In 2006-07, local cost reflected a significant increase over 2004-05 due to replacing recording revenue with local cost.



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General

BUDGET UNIT: AAA ACR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	9,612,515	10,707,547	11,951,672	13,195,104	14,650,768	15,969,326	1,318,558
Services and Supplies	2,019,691	3,667,274	3,071,302	4,028,638	4,415,663	3,639,266	(776,397)
Central Computer	872,222	1,159,570	1,106,542	921,399	921,399	975,766	54,367
Equipment	-	-	8,081	-	-	38,000	38,000
L/P Struct/Equip/Vehicle:	-	4,531,810	-	-	-	-	-
Transfers	88,454	34,618	53,952	213,041	139,955	633,270	493,315
Total Exp Authority	12,592,882	20,100,819	16,191,549	18,358,182	20,127,785	21,255,628	1,127,843
Reimbursements	(798,382)	(1,010,208)	(1,355,537)	(1,126,654)	(1,880,792)	(1,922,577)	(41,785)
Total Appropriation	11,794,500	19,090,611	14,836,012	17,231,528	18,246,993	19,333,051	1,086,058
Operating Transfers Out	160,000	878,356	235,290	-	-	-	-
Total Requirements	11,954,500	19,968,967	15,071,302	17,231,528	18,246,993	19,333,051	1,086,058
Departmental Revenue							
Taxes	186	-	-	-	-	-	-
Licenses and Permits	412,714	561,419	512,150	449,860	480,000	450,000	(30,000)
State, Fed or Gov't Aid	80,038	91,166	161,058	144,735	125,722	121,668	(4,054)
Current Services	14,106,149	14,409,803	4,805,768	5,263,872	4,914,090	5,409,654	495,564
Other Revenue	106,679	122,340	129,193	111,876	95,000	120,938	25,938
Total Revenue	14,705,766	15,184,728	5,608,169	5,970,343	5,614,812	6,102,260	487,448
Local Cost	(2,751,266)	4,784,239	9,463,133	11,261,185	12,632,181	13,230,791	598,610
Budgeted Staffing					210.6	216.8	6.2

Salaries and benefits of \$15,969,326 will fund 216.8 full time equivalent positions and are increasing from the 2006-07 budget by \$1,318,558. The increase is primarily from adding six positions and reclassifications. The six positions added included 1.0 ACR Division Chief for the Payroll/Property Tax Division and 1.0 corresponding Secretary I that were added mid-year, 1.0 Accountant II to support the C-IV Consortium, 1.0 Systems Accountant II to provide oversight for cal-card expenditures, recognizing 1.0 County Clerk as a budgeted position, and the transfer of 1.0 Records Management Technician position from the closed County Records Management program



to the ACR general fund to support the expansion of the County Archives program. Additionally, several positions were reclassified during the 2006-07 and costs were included in salaries and benefits for 2007-08. A classification study of 5.0 Office Assistant II positions that supported the Employee Management and Compensation System (EMACS) led to the reclassification of those positions to Office Assistant III. Also, there are 3.0 pending reclassifications, (1) Office Assistant III (pay range 31) to Archives/Record Technician (pay range 35), (2) Records Management Technician (pay range 30) to Archives/Record Technician (pay range 35), and (3) Records Management Supervisor (pay range 49) to Archives/Record Analyst (pay range 58), for 2007-08 to support the expansion of the County Archives program. The positions may require specialized training and/or education in restoring and preserving county records and making them available to the public. Lastly, budgeted staffing increased by .2 positions for some summer accounting interns. The increase in costs is also due to anticipated retirement benefits, across-the-board MOU increases, and retirement rate adjustments.

Services and supplies of \$3,639,266 include the costs of Internal Service Funds, contracts for professional services, training, general office expense, special department expense, insurance, and other expenses associated with operations. The decrease of \$776,397 is due to moving budgeted Facilities Management and security expenses from the services and supplies budget to the Transfers budget in response to governmental accounting standards. The reduction is also associated with fewer expected expenses from professional contracts.

Equipment is budgeted at \$38,000 to purchase several scanning stations to automate business processes and make frequently-accessed documents available for research.

Transfers of \$633,270, an increase of \$493,315 from the 2006-07 budget, reflect a change in budgeted facilities management and security costs that were moved from the services and supplies budget to the transfers budget. It also covers an expense for Human Resources employee-related services, Human Resources advertising costs, an on-site Human Resources Officer II, and rent for the County Archives building.

Reimbursements of \$1,922,577 represent reimbursements from other departments for accounting and auditing services, a scanning contract, and to cover the expense of using general fund staff to provide services related to the department's special revenue funds. The increase of \$41,785 is due to the increased cost of funding the positions, the reimbursement of utilities for the Recorder's new building for records storage and restoration, and the reimbursement of costs for professional auditing contracts.

A combination of revenue sources are expected to total \$6,102,260, and comes from property tax-related items and services that the Auditor/Controller-Recorder provides to both other county departments as well as to the public. The increase of \$487,448 from 2006-07 is due to increases in property tax-related revenue, as well as new fees approved by the County Board of Supervisors, and from payment for the Accountant II position from the Joint Powers Agreement associated with the C-IV Consortium.

PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Estimated	2007-08 Projected
Percentage of film images that are repaired by June 30, 2007 (462,228 repaired images as of 2005-06).	80%	80%	90%
Track and maintain the number of new microfilm cassettes that are inventoried within one month of receipt by June 30, 2007 (30,011 cassettes as of 2005-06).	100%	100%	100%
Convert percentage of microfilmed images from 1980 to present to a digitized format by June 30, 2007 (3,235,595 images converted as of 2005-06).	80%	80%	90%
Percentage increase in vendor participation in the EFT program (358 vendors as of 2005-06).	10%	25%	35%
Percentage of payments processed within ten days of presentation to ACR (January through June 2006, 43,479 documents processed).	90%	90%	90%
Analyze and review existing and new non-standard employee contracts for variances with EMACS and ensure the appropriate adjustments are made.	90%	90%	100%

The performance measures for the general fund demonstrate an emphasis on providing excellent customer service and the use of technology to make current business operations more efficient. The department will ensure the Recorder has current and accurate records that are easily searchable for the general public's use. The department has automated its vendor payment process and electronic fund transfer program to pay vendors more quickly.

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
	Remodel Central Payroll/EMACS Area	-	860,000	-	860,000	
	Remodel the Central Payroll/EMACS area to provide for the space, equipment, and furniture requirements of co-located staff for three county departments - Auditor/Controller-Recorder, Information Services, and Human Resources. This will help increase productivity and efficiency by providing the appropriate space.					
	<i>Reduce backlog of projects to increase the functionality of EMACS (37 backlog)</i>					10%
	Total	-	860,000	-	860,000	

The 2007-08 Policy Item requests that the county general fund provide financing to remodel the space that is occupied by three departments – ACR, ISD, and Human Resources. These three departments support the development and operation of Central Payroll/EMACS. The remodel will rearrange the space for improved collaboration and communication between the employees and reduce the backlog of projects by providing space for more employees.

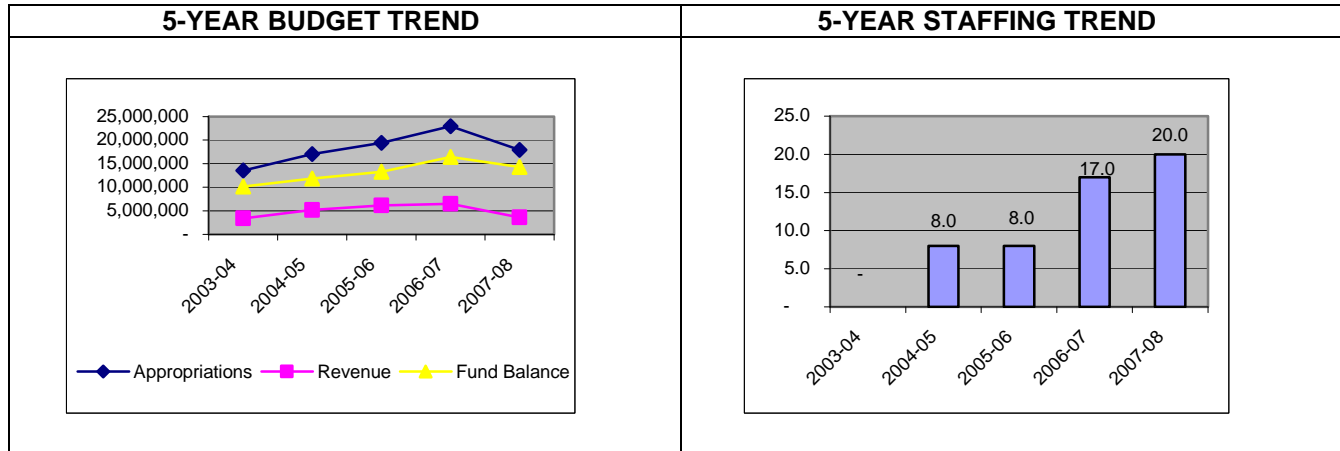


Systems Development

DESCRIPTION OF MAJOR SERVICES

The Systems Development fund was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the County's system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents.

BUDGET HISTORY



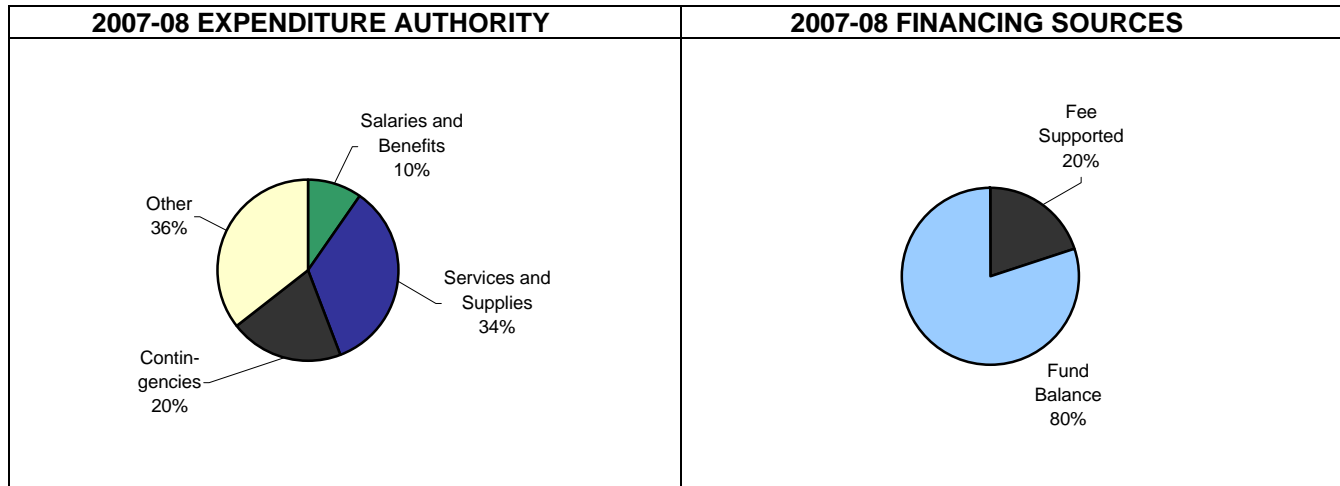
PERFORMANCE HISTORY

	2003-04	2004-05	2005-06	2006-07	2006-07
	Actual	Actual	Actual	Modified Budget	Estimate
Appropriation	3,840,061	4,857,991	3,409,701	22,928,372	7,221,096
Departmental Revenue	5,510,598	6,295,959	6,529,148	6,500,000	5,116,463
Fund Balance				16,428,372	
Budgeted Staffing				17.0	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, expenditures in this fund are typically less than budget. The amount not expended in 2006-07 has been re-appropriated in the 2007-08 budget.



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Systems Development

BUDGET UNIT: SDW REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	-	386,030	469,986	815,314	1,347,943	1,753,565	405,622
Services and Supplies	2,402,937	2,655,464	1,490,319	3,857,983	4,324,202	6,141,490	1,817,288
Central Computer	-	-	-	4,698	5,898	7,169	1,271
Other Charges	-	-	-	-	-	2,000,000	2,000,000
Land and Improvements	-	-	-	548,500	548,500	1,339,000	790,500
Equipment	320,379	721,633	270,468	1,000,000	1,242,000	1,330,000	88,000
Transfers	676,265	949,564	1,130,674	974,568	1,543,156	1,723,106	179,950
Contingencies	-	-	-	-	13,784,887	3,629,409	(10,155,478)
Total Appropriation	3,399,581	4,712,691	3,361,447	7,201,063	22,796,586	17,923,739	(4,872,847)
Operating Transfers Out	440,480	145,300	48,254	20,033	131,786	-	(131,786)
Total Requirements	3,840,061	4,857,991	3,409,701	7,221,096	22,928,372	17,923,739	(5,004,633)
Departmental Revenue							
Current Services	5,257,920	6,295,959	6,239,929	5,116,463	6,500,000	3,600,000	(2,900,000)
Other Revenue	252,678	-	-	-	-	-	-
Other Financing Sources	-	-	159	-	-	-	-
Total Revenue	5,510,598	6,295,959	6,240,088	5,116,463	6,500,000	3,600,000	(2,900,000)
Operating Transfers In	-	-	289,060	-	-	-	-
Total Financing Sources	5,510,598	6,295,959	6,529,148	5,116,463	6,500,000	3,600,000	(2,900,000)
Fund Balance					16,428,372	14,323,739	(2,104,633)
Budgeted Staffing					17.0	20.0	3.0

Salaries and benefits of \$1,753,565 fund 20.0 positions and are increasing by \$405,622 and 3.0 positions. Changes to salaries and benefits include the addition of 2.0 Business Application Managers to oversee the implementation of new business systems and to supervise staff and the addition of 1.0 Programmer Analyst III to participate in the transition of the Recorder's imaging and cashiering system to a web-based format. These activities are in keeping with the department's business plan and customer service initiatives.



Services and supplies of \$6,141,490 include other professional services, software, noninventoriable equipment, and other office services and supplies charges associated with the conducting the business of the Recorder's Division. The increase of \$1,817,288 primarily includes professional services and computer software to allow for the potential development of two new web-based systems for property information and recorder cashing and imaging.

Other charges were increased to allow for the approval of a \$2.0 million loan from this fund to a San Bernardino County led Joint Powers Agreement (JPA) being established for the development and administration of an open-standards portal for electronic recording.

Land and improvements of \$1,339,000 includes the approved Capital Improvement Project, #07-313, to expand the Recording customer service area, install new floor coverings in the first floor entry and hallway, update the restrooms, and update the break room.

Equipment of \$1,330,000 includes lifecycle replacement and upgrades of copiers, servers, scanners and other various pieces of equipment. The increase of \$88,000 primarily represents the replacement of cluster servers and high density tape storage which are included in the lifecycle replacement and upgrade plan.

Transfers of \$1,723,106 include salaries and benefits and associated services and supplies reimbursement to the Auditor-Controller/Recorder general fund for staff supporting the Systems Development function. The increase of \$179,950 is due to inflationary and cost of living increases for salaries, benefits, services, and supplies.

Contingencies of \$3,629,409 were decreased by \$10,155,478 due to reduced prior year revenue, reduced estimated 2007-08 revenue and increased 2007-08 appropriations including the proposed loan for the JPA. Operating transfers out was eliminated.

Departmental revenue of \$3,600,000 includes charges for current services for micrographics and decreased by \$2,900,000 based on trends of actual revenues over the past two years. Activity in the real estate industry appears to be slowing as well.

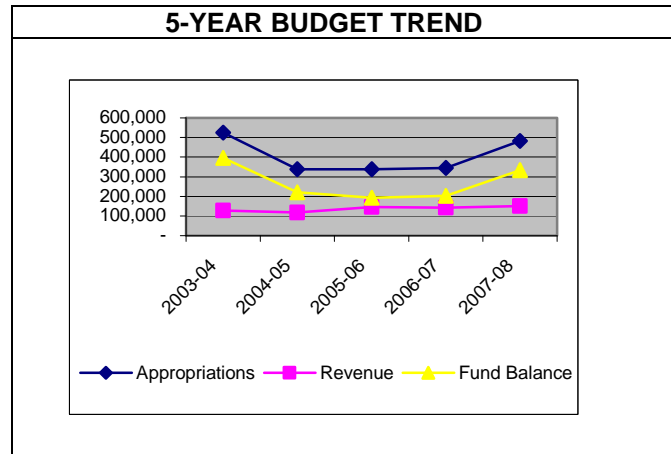
Vital Records

DESCRIPTION OF MAJOR SERVICES

The Vital Records fund was established to support vital records operation, including improvement and automation of vital record systems. Revenue includes fees collected for certified copies of vital statistics records, pursuant to Health and Safety Code Section 10605.3.

There is no staffing associated with this budget unit.

BUDGET HISTORY

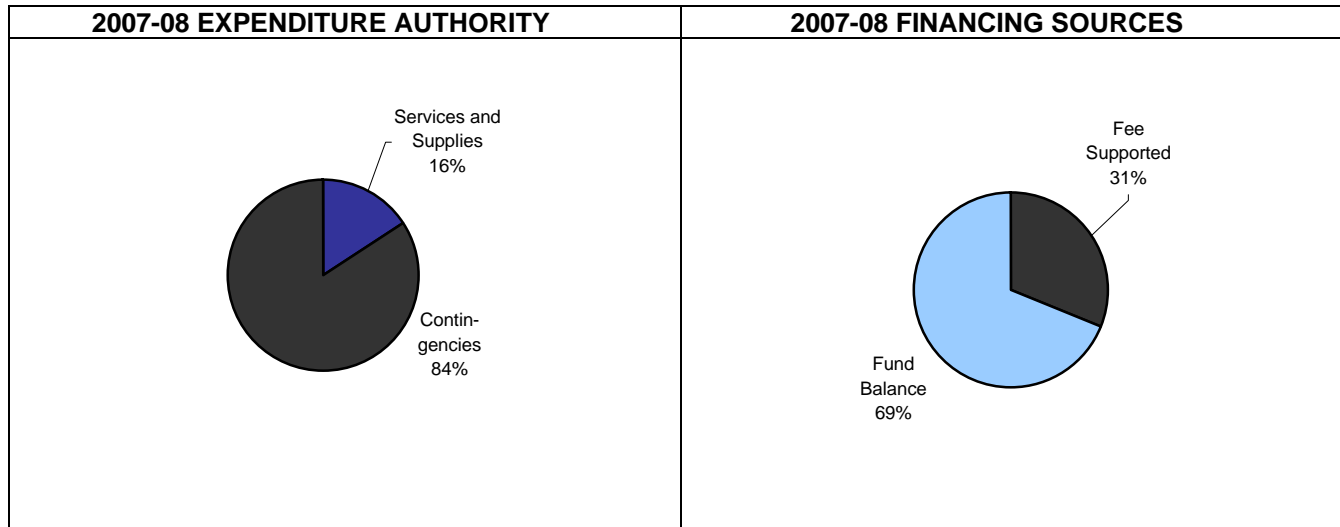


PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	306,969	175,183	142,016	344,213	26,055
Departmental Revenue	127,146	147,732	150,576	142,000	156,828
Fund Balance				202,213	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, expenditures in this fund are typically less than budget. The amount not expended in 2006-07 has been re-appropriated in the 2007-08 budget.

ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Vital Records

BUDGET UNIT: SDX REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
<u>Appropriation</u>							
Services and Supplies	139,270	175,183	884	26,055	51,150	76,650	25,500
Transfers	-	-	141,132	-	-	-	-
Contingencies	-	-	-	-	293,063	406,336	113,273
Total Appropriation	139,270	175,183	142,016	26,055	344,213	482,986	138,773
Operating Transfers Out	167,699	-	-	-	-	-	-
Total Requirements	306,969	175,183	142,016	26,055	344,213	482,986	138,773
<u>Departmental Revenue</u>							
Current Services	121,308	147,732	150,576	156,828	142,000	150,000	8,000
Other Revenue	5,838	-	-	-	-	-	-
Total Revenue	127,146	147,732	150,576	156,828	142,000	150,000	8,000
Fund Balance					202,213	332,986	130,773

Services and supplies of \$76,650 include courier and printing, other professional services, systems development and general office expenses necessary for providing services to the general public. The increase of \$25,500 is primarily due to an estimated increase in printing costs and general office expense.

Contingencies of \$406,336 have an increase of \$113,273 due to less services and supplies expenses in 2006-07 and more departmental revenue.

Current services revenue of \$150,000 is from fees collected for certified copies of vital statistics records.



Recorder Records

DESCRIPTION OF MAJOR SERVICES

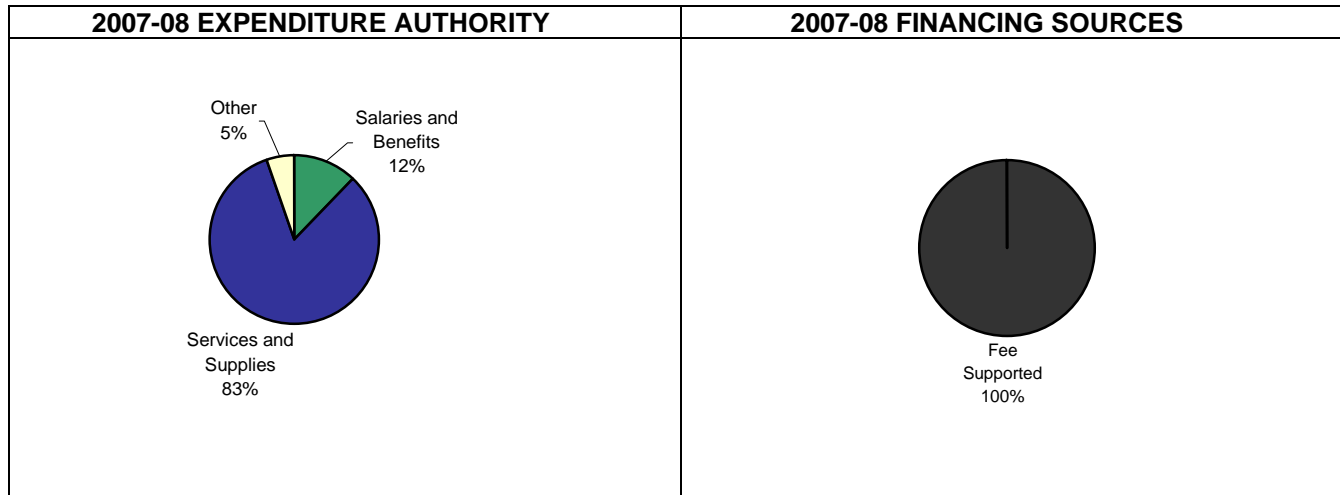
This special revenue fund was established to defray the cost of storing, restoring, and imaging the County Recorder's legal and historical documents. In August, 2001 the Board eliminated the fee that financed this effort. Since that time, the costs have been absorbed by the General Fund. With Board approval, the fee has been re-established. This is the first budget for the newly established fee.

The primary service provided by this fund is the maintenance, repair and imaging digitization of the County's legal and historical documents. Revenue includes fees collected pursuant to Government Code section 27361 on legal documents.

This is a newly established budget unit in 2007-08 and therefore no history available.



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Recorder Records

BUDGET UNIT: SIX REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
<u>Appropriation</u>							
Salaries and Benefits	-	-	-	-	-	98,182	98,182
Services and Supplies	-	-	-	-	-	658,818	658,818
Transfers	-	-	-	-	-	43,000	43,000
Total Appropriation	-	-	-	-	-	800,000	800,000
<u>Departmental Revenue</u>							
Current Services	-	-	-	-	-	800,000	800,000
Total Revenue	-	-	-	-	-	800,000	800,000
Fund Balance					-	-	-
Budgeted Staffing					-	1.0	1.0

This is the first budget for this special revenue fund. This budget includes 1.0 Archivist/Records Manager. This new position will add specific expertise to define current documents as future historical documents. Services and supplies of \$658,818 is primarily dedicated to professional services required to repair and digitize documents and secondarily to acquire additional space.

Current services revenue of \$800,000 is from fees collected on legal documents.



Electronic Recording

DESCRIPTION OF MAJOR SERVICES

Government Code section 27279.1 authorized the County of San Bernardino to accept electronic transmission of recordable documents and the Recorder has been recording electronic documents since 2004. The recent passage of A.B. 578 (GC 27397) authorized all California counties to accept electronic transmission of recordable documents within regulations set forth by the Attorney General. Those regulations are to be finalized this year.

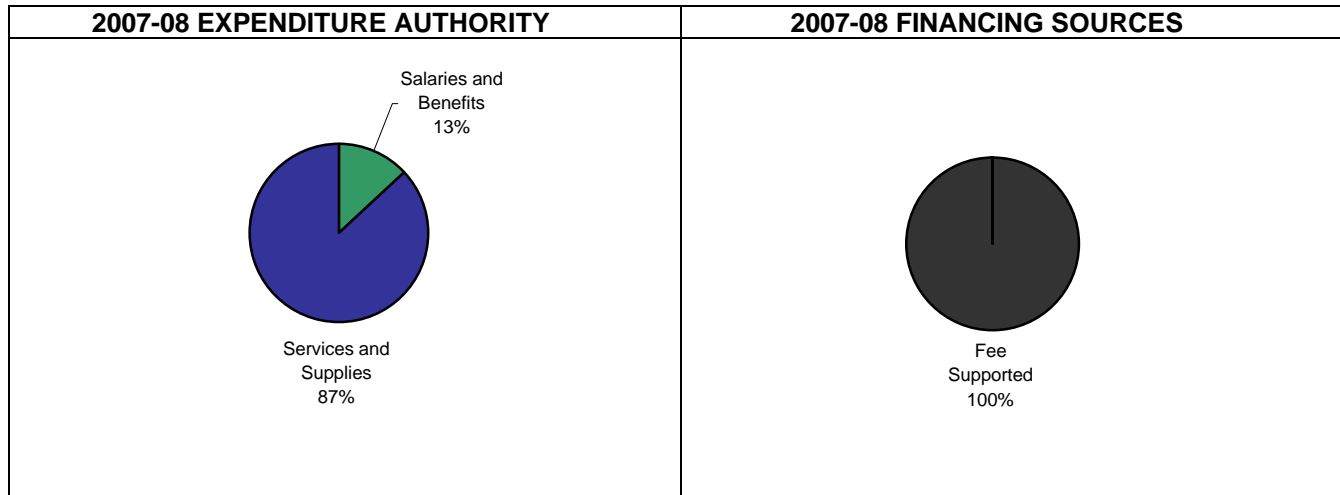
The title companies, and other submitters, that currently record documents electronically utilize vendor-specific non-interoperable systems. The Auditor/Controller-Recorder (ACR) realizes the benefit of participating in the development and administration of an open standards portal that will accommodate documents from various, compliant electronic recording systems without the need for counties to develop unique interfaces.

This special revenue fund is intended to support participation in a joint powers agency with (an)other county(ies) that will develop and operate such a portal. Revenue includes fees collected pursuant to Government Code section 27397 regarding electronic recording delivery systems such as official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records.

This is a newly established budget unit in 2007-08 and therefore no history available.



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Electronic Recording

BUDGET UNIT: SIW REC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	-	-	-	-	-	105,041	105,041
Services and Supplies	-	-	-	-	-	694,959	694,959
Total Appropriation	-	-	-	-	-	800,000	800,000
Departmental Revenue							
Current Services	-	-	-	-	-	800,000	800,000
Total Revenue	-	-	-	-	-	800,000	800,000
Fund Balance					-	-	-
Budgeted Staffing					-	1.0	1.0

This is the first budget for this special revenue fund. Salaries and benefits of \$105,041 includes 1.0 Business Systems Analyst position. Services and supplies of \$694,959 is primarily designated to pay the subscriber fees required by the joint powers agency.

Current services revenue of \$800,000 is for fees collected from vendors such as title companies and other submitters of documents to be recorded.



TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

Dick Larsen

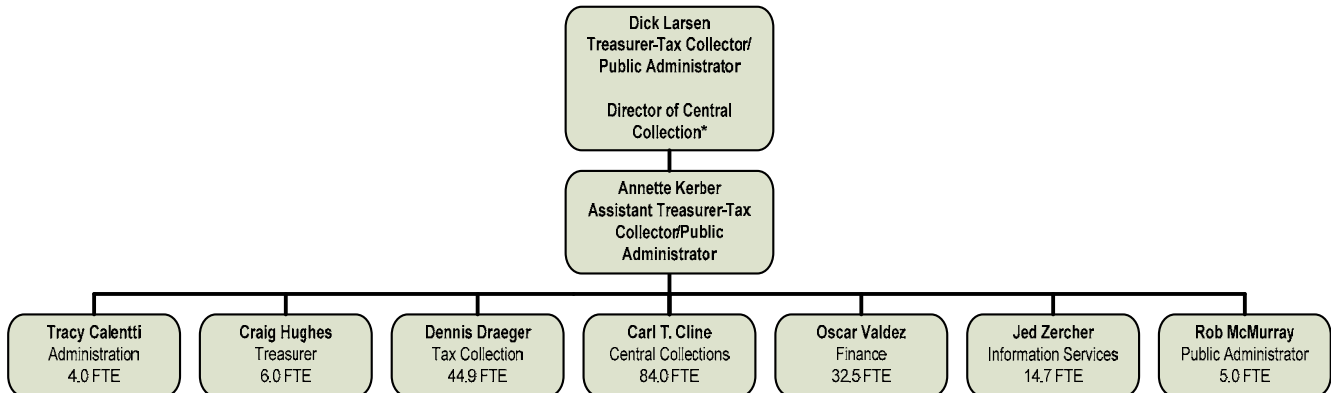
MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector/Public Administrator's office is to fulfill its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

ORGANIZATIONAL CHART



*Director of Central Collection is recognized as 1.0 FTE.

SUMMARY OF BUDGET UNITS

2007-08					
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Treasurer-Tax Collector/Public Administrator	21,630,694	14,189,059	7,441,635		201.1
Total General Fund	21,630,694	14,189,059	7,441,635		201.1
Special Revenue Fund					
Redemption Maintenance	170,606	6,700		163,906	-
Total Special Revenue Fund	170,606	6,700		163,906	-
Total - All Funds	21,801,300	14,195,759	7,441,635	163,906	201.1

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.



Treasurer-Tax Collector/Public Administrator

DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

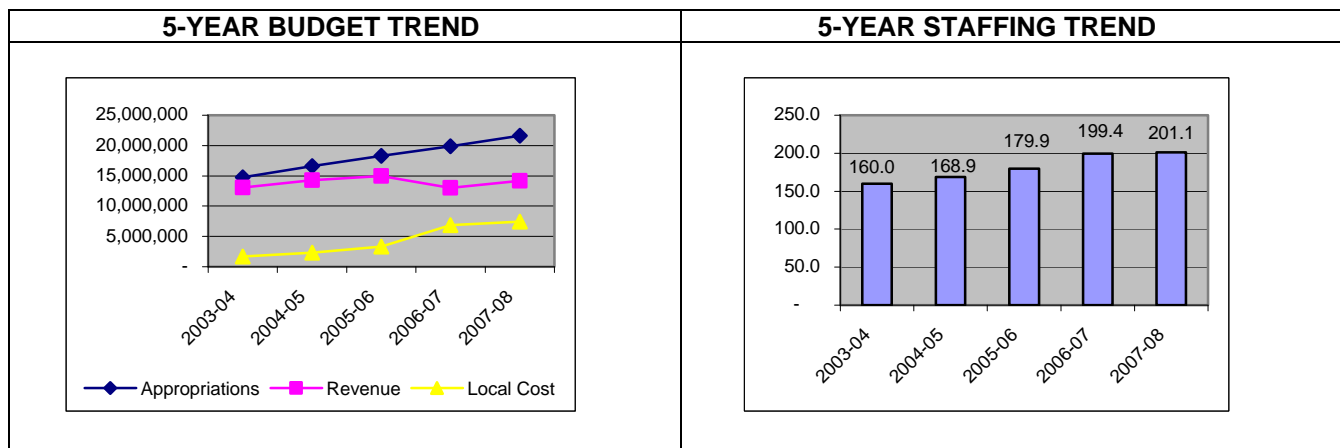
- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.0 billion in property taxes and other fees.

The Treasurer is responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$4.3 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$39.0 million for the year ending June 30, 2007. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

BUDGET HISTORY



PERFORMANCE HISTORY

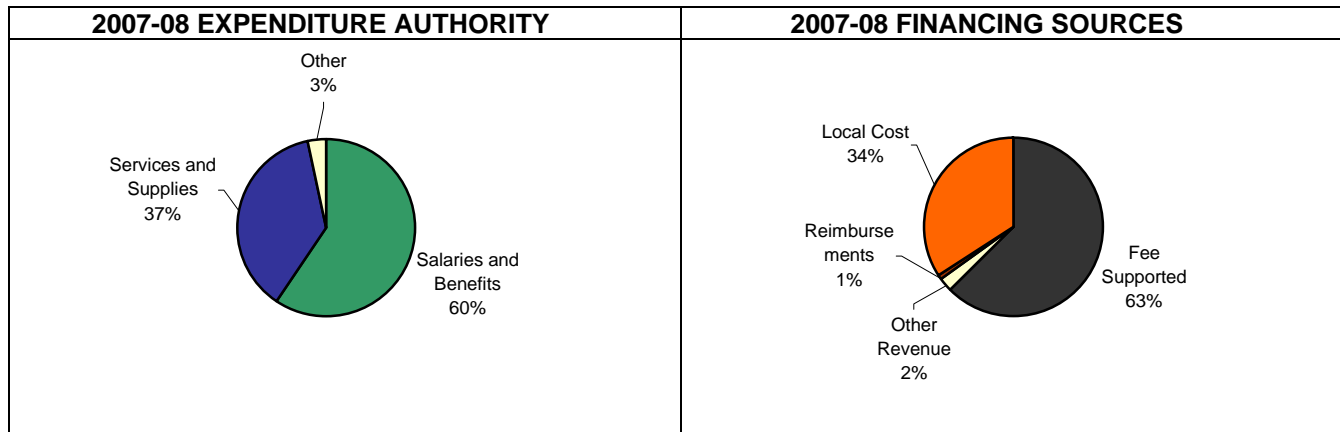
	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	13,457,617	15,314,987	16,063,350	19,863,932	18,312,304
Departmental Revenue	13,104,172	14,653,137	13,186,224	13,022,442	11,826,642
Local Cost	353,445	661,850	2,877,126	6,841,490	6,485,662
Budgeted Staffing				199.4	

Estimated appropriation for 2006-07 reflects a savings of \$1,551,628 as compared to the modified budget. The estimated savings are primarily the result of vacant positions due to the uncertainty with the collections of court assigned misdemeanor accounts, the completion of the basement remodel, and the search for a permanent Victorville satellite office. Additional savings are due to lower than expected services and supplies costs associated with other professional services.

Estimated departmental revenue for 2006-07 is \$1,195,800 lower than the modified budget due to a decrease in collection and accounting fees resulting from a new court collections agreement, a decrease in collection and accounting fees paid by the Arrowhead Regional Medical Center and other agencies as a result of lower cost reimbursements, and lower than expected number of properties being redeemed or sold at tax sale.



ANALYSIS OF PROPOSED BUDGET



GROUP: Administrative/Executive
DEPARTMENT: Treasurer-Tax Collector/Public Administrator
FUND: General

BUDGET UNIT: AAA TTC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	8,111,751	8,986,573	9,400,292	11,413,532	12,791,061	12,968,541	177,480
Services and Supplies	4,455,098	4,623,989	4,512,768	4,782,849	5,183,079	5,738,988	555,909
Central Computer	707,960	937,397	1,807,203	1,808,697	1,808,616	2,352,452	543,836
Equipment	-	596,882	123,250	56,891	50,000	174,000	124,000
Transfers	785,691	170,146	219,837	250,335	250,335	567,319	316,984
Total Exp Authority	14,060,500	15,314,987	16,063,350	18,312,304	20,083,091	21,801,300	1,718,209
Reimbursements	(652,883)	-	-	-	(219,159)	(170,606)	48,553
Total Appropriation	13,407,617	15,314,987	16,063,350	18,312,304	19,863,932	21,630,694	1,766,762
Operating Transfers Out	50,000	-	-	-	-	-	-
Total Requirements	13,457,617	15,314,987	16,063,350	18,312,304	19,863,932	21,630,694	1,766,762
Departmental Revenue							
Taxes	266,890	394,470	392,200	377,870	349,000	369,000	20,000
Licenses and Permits	590	490	-	236	-	-	-
Fines and Forfeitures	53,039	48,512	32,300	6,213	35,000	7,000	(28,000)
Use Of Money and Prop	13,507	16,985	10,814	2,108	7,393	3,000	(4,393)
State, Fed or Gov't Aid	53,418	106,486	142,203	67,111	138,000	63,190	(74,810)
Current Services	10,849,842	11,958,773	10,318,012	11,179,379	12,192,263	13,596,469	1,404,206
Other Revenue	1,866,886	2,127,421	2,242,441	173,693	169,000	150,400	(18,600)
Other Financing Sources	-	-	48,254	-	-	-	-
Total Revenue	13,104,172	14,653,137	13,186,224	11,806,610	12,890,656	14,189,059	1,298,403
Operating Transfers In	-	-	-	20,032	131,786	-	(131,786)
Total Financing Sources	13,104,172	14,653,137	13,186,224	11,826,642	13,022,442	14,189,059	1,166,617
Local Cost	353,445	661,850	2,877,126	6,485,662	6,841,490	7,441,635	600,145
Budgeted Staffing					199.4	201.1	1.7

Salaries and benefits of \$12,968,541 fund 201.1 positions and are increasing by \$177,480 primarily from \$29,200 in expected termination benefits and other costs associated with the MOU and retirement rate adjustments. Staffing increased by 1.7 to accurately reflect 1.0 Director of Central Collections and the decrease of the department's distributed vacancy factor by 0.7.



Services and supplies of \$5,738,988 include other professional services, postage, and other office supplies charges associated with the management of the county's investment pool, property tax collections, tax sale of defaulted properties, and central collections. The increase of \$555,909 primarily reflects an increase in legal costs associated with the administration of the tax sale of defaulted properties, the settlement of the related excess proceeds as required by Revenue and Taxation Code 4675 and the maintenance repairs of the Central Collections office.

Transfers of \$567,319 represent payments to other departments for county counsel, facilities, employee relations, Employee Health and Productivity program, and employment services. The increase is primarily due to the budgeting of County Counsel and Facilities Management charges as transfers in order to comply with GASB 34 requirements.

Current services of \$13,596,469 include revenues from accounting, collection, tax sale, and unsecured delinquency processing fees. The \$1,404,206 increase is due to the following reasons; (1) \$1,000,000 related to collection and accounting fees paid by entities such as the Arrowhead Regional Medical Center, Courts, and other agencies and (2) \$406,235 is related to the unsecured delinquency processing fee increase.

In 2007-08, the department will incur a decrease in operating transfers in due to the elimination in funding from the Auditor/Controller-Recorder's System Development special revenue fund.

The Treasurer-Tax Collector/Public Administrator continues to receive general fund financing for the administration of the County's Treasury Pool.

PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Estimated	2007-08 Projected
County investment pool rating.	Moody's - Aaa, S&P - AAf, and	Moody's - Aaa, S&P - AAf, and	Moody's - Aaa, S&P - AAf, and
Meet or exceed the average collection rate of comparable counties for secured property taxes.	≥ 97.6%	≥ 96.2%	N/A
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	≥ 94.9%	≥ 96.0%	≥ 94.9%
Percentage increase of electronic property tax payments through E-check and credit card.	10%	10%	10%
Annual decrease in the average amount of time necessary to close the investigation of decedents.	3%	3%	3%
Annual decrease in the average amount of time necessary to close the administration of estates.	3%	3%	3%

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
1.	Satellite Offices The Treasurer-Tax Collector would like to open two satellite offices, one in the West End and one in the Low Desert regions of the county, to provide better customer service to our taxpayers in these areas. Approximately 23% of parcels are located in the West End and approximately 8% of parcels are located in the Low Desert.	8.0	589,418	-	589,418	
	Increase average number of customers per day.					
Total		8.0	589,418	-	589,418	



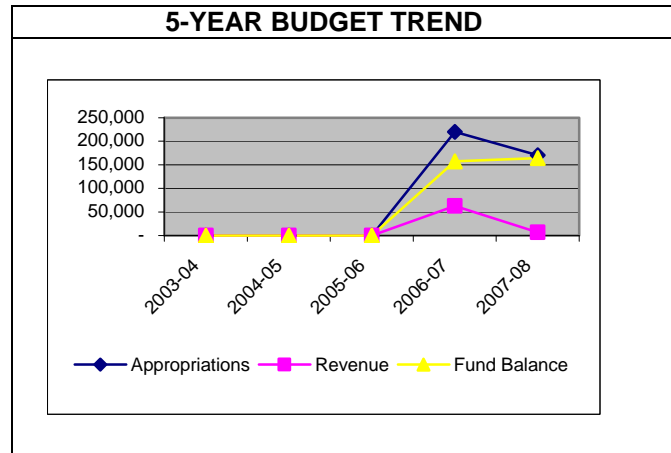
Redemption Maintenance

DESCRIPTION OF MAJOR SERVICES

The Redemption Maintenance special revenue fund was established to defray the costs of maintaining the redemption and tax-defaulted files, and the costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds pursuant to Revenue and Taxation Code 4674.

There is no staffing associated with this budget unit.

BUDGET HISTORY



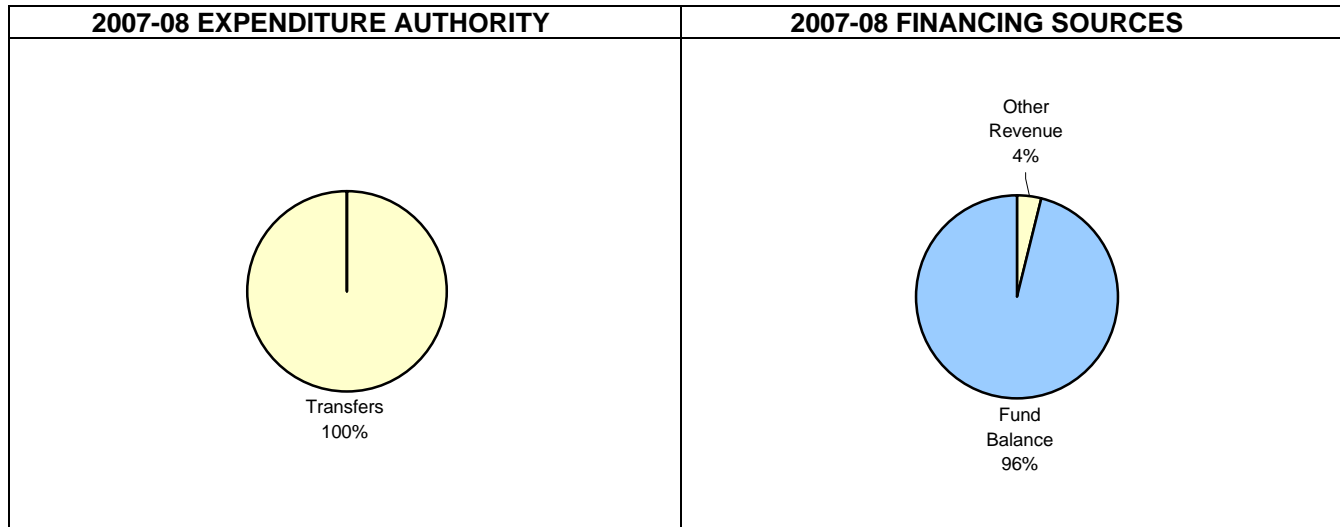
PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	-	-	-	219,885	-
Departmental Revenue	148,871	3,090	5,246	62,679	6,700
Fund Balance				157,206	

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

Estimated departmental revenue for 2006-07 is \$55,979 lower than modified budget due to a decrease in the number of properties being redeemed or sold at tax sale and the settlement of the related excess proceeds as required by Revenue and Taxation Code 4675.

ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector/Public Administrator
FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
<u>Appropriation</u>							
Transfers	-	-	-	-	219,885	170,606	(49,279)
Total Appropriation	-	-	-	-	219,885	170,606	(49,279)
<u>Departmental Revenue</u>							
Use Of Money and Prop	-	3,090	5,246	6,700	2,679	6,700	4,021
Other Revenue	148,871	-	-	-	60,000	-	(60,000)
Total Revenue	148,871	3,090	5,246	6,700	62,679	6,700	(55,979)
Fund Balance					157,206	163,906	6,700

In 2007-08, the Redemption Maintenance special revenue fund will incur a decrease in transfers for reimbursement to the Treasurer-Tax Collector/Public Administrator general fund for salaries and benefits and services and supplies related to the processing of excess tax sale proceeds claims. Decrease in revenues is due to a decrease in the number of properties being redeemed or sold at tax sale and the settlement of the related excess proceeds as required by Revenue and Taxation Code 4675.

Transfers of \$170,606 represent reimbursements to the Treasurer-Tax Collector/Public Administrator general fund of \$72,418 for salaries and benefits and \$98,188 for services and supplies for work related to the processing of excess tax sale proceeds. The decrease of \$49,279 is due to a decrease in the volume of work related to the processing of excess tax sale proceeds.

Other revenue isn't budgeted and the decrease of \$60,000 is due to a decrease in the number of properties being redeemed and sold at tax sale and the settlement of related excess proceeds.



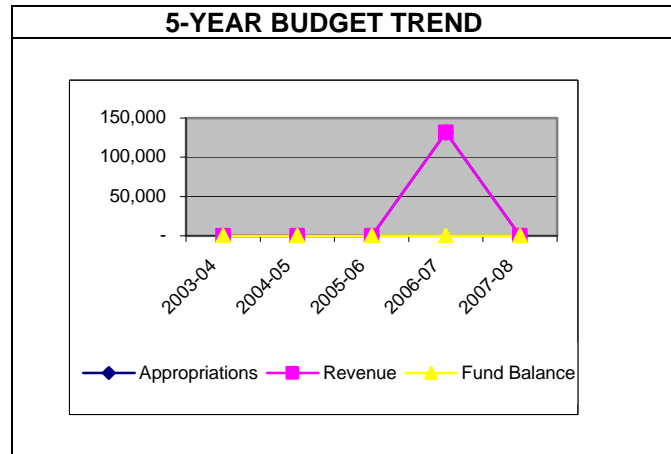
Unified Property Tax System

DESCRIPTION OF MAJOR SERVICES

The Unified Property Tax System special revenue fund was established and Board approved on December 13, 2005 to account for the design and implementation of the Unified Property Tax System.

There is no staffing associated with this budget unit.

BUDGET HISTORY



PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	-	-	48,254	131,786	20,396
Departmental Revenue	-	-	48,386	131,654	20,264
Fund Balance				132	

Appropriation for 2006-07 reflect a savings of \$111,390 as compared to the modified budget. The estimated savings are the result of lower than expected operating transfers out to the Treasurer-Tax Collector/Public Administrator due to the current vacancy of the Business Applications Manager position.

Departmental revenue for 2006-07 is \$111,390 lower than the modified budget due to lower than expected operating transfers in, this is due to the current vacancy of the Business Applications Manager position mentioned above.



ANALYSIS OF PROPOSED BUDGET

GROUP: Fiscal
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator
 FUND: Unified Property Tax System

BUDGET UNIT: SVA TTC
 FUNCTION: General
 ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
<u>Appropriation</u>							
Operating Transfers Out	-	-	48,254	20,396	131,786	-	(131,786)
Total Requirements	-	-	48,254	20,396	131,786	-	(131,786)
<u>Departmental Revenue</u>							
Use Of Money and Prop	-	-	132	232	-	-	-
Total Revenue	-	-	132	232	-	-	-
Operating Transfers In	-	-	48,254	20,032	131,654	-	(131,654)
Total Financing Sources	-	-	48,386	20,264	131,654	-	(131,654)
Fund Balance					132	-	(132)

In 2007-08, the department will incur a decrease in both operating transfers in and out due to the elimination in funding from the Auditor/Controller-Recorder's System Development special revenue fund.

